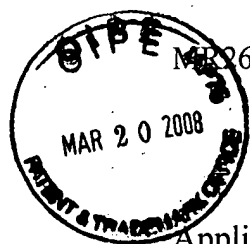


IFW



MP 2685-196

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Sun Whan Kim :
Serial No: 10/560,031 : Art Unit# 3636
Filed : 8 December 2005 : Examiner:
Title : SEAT APPARATUS HAVING VARIABLE : T.Abraham
GAP

AMENDMENT

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Responsive to the Office Action dated 24 January 2007, please amend the above-referenced Patent Application as follows:

Amendments to the Drawings begin on Page 2 of this paper.

Amendments to the Specification begin on Page 3 of this paper.

Amendments to the Claims are reflected in the Listing of Claims which begins on Page 7 of this paper.

Remarks/Arguments begin on Page 12 of this paper.

An Appendix follows Page 13 of this paper.